

***Financial Report***

***Bayou Blue Fire Protection District***

***Houma, Louisiana***

***December 31, 2000***

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## **Bayou Blue Fire Protection District**

December 31, 2000

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**Bourgeois Bennett**

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners,  
Bayou Blue Fire Protection District,  
Houma, Louisiana.

We have audited the accompanying general-purpose financial statements of the Bayou Blue Fire Protection District (the District), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bayou Blue Fire Protection District as of December 31, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 16, 2001 on our consideration of the Bayou Blue Fire Protection District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
May 16, 2001.

**COMBINED BALANCE SHEET - GOVERNMENTAL FUND TYPE  
AND ACCOUNT GROUPS**

**Bayou Blue Fire Protection District**

December 31, 2000

	Governmental Fund Type <u>General</u>	Account Groups		Total (Memorandum Only)
		<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	
<b>Assets</b>				
Cash	\$ 7,372	\$ -	\$ -	\$ 7,372
Due from other governmental units	48,889	-	-	48,889
Receivables - taxes	3,841	-	-	3,841
Prepaid lease principle	4,598	-	-	4,598
Fixed assets	-	199,063	-	199,063
<b>Other Debits</b>				
Amount to be provided for retirement of general long-term obligations	-	-	101,953	101,953
Total assets and other debits	<u>\$ 64,700</u>	<u>\$ 199,063</u>	<u>\$ 101,953</u>	<u>\$ 365,716</u>
<b>Liabilities</b>				
Accounts payable and accrued expenditures	\$ 1,890		\$ -	\$ 1,890
Deferred revenue	52,730		-	52,730
Other long-term obligations	-		101,953	101,953
Total liabilities	<u>54,620</u>		<u>101,953</u>	<u>156,573</u>
<b>Equity and Other Credits</b>				
Investment in general fixed assets	-	\$ 199,063		199,063
Fund balances:				
Reserved - prepaid lease principle	4,598	-		4,598
Unreserved	5,482	-		5,482
Total equity and other credits	<u>10,080</u>	<u>199,063</u>		<u>209,143</u>
Total liabilities, equity and other credits	<u>\$ 64,700</u>	<u>\$ 199,063</u>	<u>\$ 101,953</u>	<u>\$ 365,716</u>

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL -**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Bayou Blue Fire Protection District**

For the year ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Taxes	\$ 36,800	\$ 36,813	\$ 13
Intergovernmental:			
State of Louisiana:			
State revenue sharing	3,877	3,879	2
Fire insurance tax	3,400	3,417	17
Miscellaneous - interest	940	947	7
<b>Total revenues</b>	<u>45,017</u>	<u>45,056</u>	<u>39</u>
<b>Expenditures</b>			
Current:			
General Government:			
Ad valorem tax adjustment	275	266	9
Ad valorem tax deductions	1,075	1,074	1
<b>Total general government</b>	<u>1,350</u>	<u>1,340</u>	<u>10</u>
Public Safety:			
Supplies and materials	6,500	6,473	27
Other services and charges	8,750	9,156	(406)
Repairs and maintenance	6,000	4,663	1,337
Capital expenditures	9,650	10,123	(473)
<b>Total public safety</b>	<u>30,900</u>	<u>30,415</u>	<u>485</u>
Debt Service:			
Principal retirement	18,139	13,541	4,598
Interest and fiscal charges	6,861	6,861	-
<b>Total debt service</b>	<u>25,000</u>	<u>20,402</u>	<u>4,598</u>
<b>Total expenditures</b>	<u>57,250</u>	<u>52,157</u>	<u>5,093</u>
<b>Deficiency of Revenues Over Expenditures</b>	(12,233)	(7,101)	5,132
<b>Fund Balance</b>			
Beginning of year	17,181	17,181	-
End of year	<u>\$ 4,948</u>	<u>\$ 10,080</u>	<u>\$ 5,132</u>

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS****Bayou Blue Fire Protection District**

December 31, 2000

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Bayou Blue Fire Protection District (the District) conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

**a) Reporting Entity**

The District is a component unit of the Terrebonne Parish Consolidated Government (the Parish) and as such, these financial statements will be included in the comprehensive annual financial report (CAFR) of the Parish for the year ended December 31, 2000.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

**b) Fund Accounting**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Fund Accounting (Continued)**

**Governmental Funds**

Governmental Funds are those through which the governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental Fund of the District:

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

**Account Groups**

Account groups are used to establish accounting control and accountability. The District's Account Groups are as follows:

**General Fixed Assets Account Group** - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

**General Long-Term Obligations Account Group** - This account group is used to account for general long-term obligations and certain other liabilities that are not specific liabilities of proprietary or trust funds.

**c) Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c) Basis of Accounting (Continued)**

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenues) are recorded as revenue in the period for which levied, thus the 2000 property taxes which are being levied to finance the 2001 budget will be recognized as revenue in 2001. The 2000 tax levy is recorded as deferred revenue in the District's 2000 Financial Statements. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable or available until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term obligations which are recognized when due.

**d) Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**e) Operating Budgetary Data**

As required by Louisiana Revised Statutes 39:1303, the Board of Commissioners (the Board) adopted a budget for the District's General Fund. The Board, as allowed by state law, does not obtain public participation in the budget process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The District amended its budget once for the year ended December 31, 2000. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**f) Accounts Receivable**

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible amounts due for ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

**g) Investments**

Investments during the year consisted of certificates of deposit and a Federal Home Loan Bank Note.

**h) Fixed Assets**

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position.

It is not involved with the measurement of results of operations. Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical cost.

**i) Long-Term Obligations**

The accounting and reporting treatment applied to the long-term obligations associated with a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Long-Term Obligations (Continued)**

Long-term obligations expected to be financed from governmental funds is accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

The Long-Term Obligations Account Group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with the measurement of results of operations.

**j) Fund Equity**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**k) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

**l) Memorandum Only - Total Column**

The total columns on the general-purpose financial statements are captioned "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position or results of operations in accordance with accounting principles generally accepted in the United States of America. Interfund eliminations have not been made in the aggregation of this data.

**Note 2 - DEPOSITS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana or any other federally insured investment.

**Note 2 - DEPOSITS (Continued)**

State law also requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the fair value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agent but not in the District's name and deposits which are uninsured or uncollateralized.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances			Book Balance
	Category			
	1	2	3	
Cash	<u>\$7,717</u>	<u>\$-</u>	<u>\$-</u>	<u>\$7,372</u>

At December 31, 2000, cash did not exceed the FDIC insurance coverage.

**Note 3 - PROPERTY TAXES**

Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 2000. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended December 31, 2000 was \$9.79 per \$1,000 of assessed valuation on property within Bayou Blue Fire Protection District for the purpose of acquiring, constructing, maintaining and operating fire protection facilities within the District and paying the cost of obtaining water for fire protection purposes, including fire hydrant rentals and service. As indicated in Note 1c, taxes levied November 1, 2000 are for budgeted expenditures in 2001 and will be recognized as revenues in 2001.

**Note 4 - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 2000 consisted of the following:

State of Louisiana - State revenue sharing	\$ 2,488
Terrebonne Parish Tax Collector:	
December, 2000 collections remitted	
to the District in January, 2001 -	
Ad valorem taxes	45,196
December, 2000 State revenue sharing	
distribution remitted to the District	
in January, 2001.	<u>1,205</u>
Totals	<u>\$48,889</u>

**Note 5 - CHANGES IN FIXED ASSETS**

A summary of changes in fixed assets follows:

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Balance December 31, 2000</u>
Machinery and equipment	\$ 5,336	\$10,123	\$ 15,459
Fire truck	<u>183,604</u>	<u>-</u>	<u>183,604</u>
Totals	<u>\$188,940</u>	<u>\$10,123</u>	<u>\$199,063</u>

**Note 6 - LONG-TERM OBLIGATIONS**

The District entered into a lease agreement as lessee for financing the acquisition of a fire truck in 1999. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date in the General Fixed Assets Account Group in the amount of \$183,604.

The following is a summary of changes in long-term obligations of the District for the year ended December 31, 2000:

Payable at January 1, 2000	\$115,494
Debt Retired	<u>(13,541)</u>
Payable at December 31, 2000	<u>\$101,953</u>

The future minimum lease obligations and the net present value of these minimum lease payments at December 31, 2000 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 14,805	\$ 5,597	\$ 20,402
2002	15,618	4,784	20,402
2003	16,475	3,927	20,402
2004	17,380	3,022	20,402
2005	18,334	2,068	20,402
2006	<u>19,341</u>	<u>1,062</u>	<u>20,403</u>
Totals	<u>\$101,953</u>	<u>\$20,460</u>	<u>\$122,413</u>

**Note 7 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District is covered by commercial insurance and also participates in the Parish's risk management program for auto liability. No settlements were made during the year that exceeded the District's insurance coverage. The District's premiums for auto liability are based on claims experience, vehicle type and millage. The Parish handles all claims filed against the District. The District could have additional exposure for claims in excess of the Parish's insurance contracts as described below:

<u>Policy</u>	<u>Coverage Limits</u>
Auto Liability	\$6,250,000

Coverage for claims in excess of the stated limit above is to be funded first by assets of the Parish's risk management internal service fund, \$60,594 at December 31, 1999, then secondly by the District. At December 31, 2000, the District had no claims in excess of the above coverage limit.

**Note 8 - COMPENSATION OF BOARD MEMBERS**

No compensation was paid to Board Members for the year ended December 31, 2000.

**Note 9 - SUBSEQUENT EVENT**

In May 2001, Louisiana Senate Bill 647 was passed to consolidate the Bayou Blue Fire Protection District and the Lafourche Parish Fire Protection District No. 5 into one seven-member Board, four appointed by the Lafourche Parish Council and three appointed by the Terrebonne Parish Council.

**SUPPLEMENTARY INFORMATION SECTION**



**Bourgeois Bennett**

**INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION**

To the Board of Commissioners,  
Bayou Blue Fire Protection District,  
Houma, Louisiana.

Our report on our audit of the general-purpose financial statements of the Bayou Blue Fire Protection District (the District) for the year ended December 31, 2000, appears on page 1. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The information contained in the schedule of revenues and expenditures and graphs of revenues and expenditures for the year ended December 31, 2000 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements for the year ended December 31, 2000, taken as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the balance sheets of the Bayou Blue Fire Protection District as of December 31, 1999 and 1998, and the related statements of revenues, expenditures and changes in fund balance for each of the two years in the period ended December 31, 1999 (none of which is presented herein), and we expressed unqualified opinions on those financial statements. In our opinion, the information presented in the schedule of revenues and expenditures and graphs of revenues and expenditures for the years ended December 31, 1999 and 1998 is fairly stated in all material respects in relation to the general-purpose financial statements from which it has been derived.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
May 16, 2001.

**SCHEDULE OF REVENUES AND EXPENDITURES****Bayou Blue Fire Protection District**

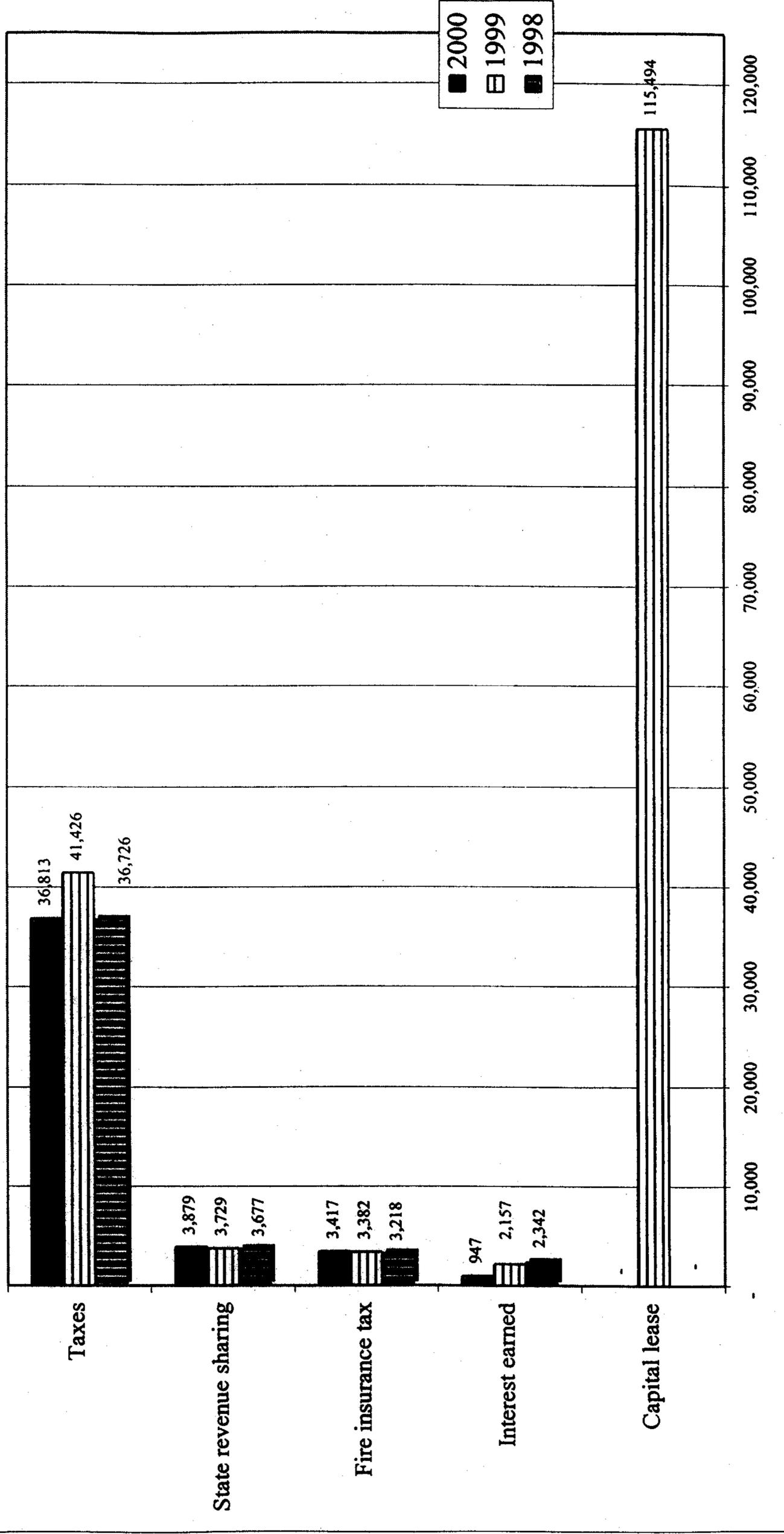
For the years ended December 31, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<b>Revenues</b>			
Taxes	\$ 36,813	\$ 41,426	\$ 36,726
State revenue sharing	3,879	3,729	3,677
Fire insurance tax	3,417	3,382	3,218
Interest earned	947	2,157	2,342
Capital lease	-	115,494	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total revenues	<u>\$ 45,056</u>	<u>\$ 166,188</u>	<u>\$ 45,963</u>
<b>Expenditures</b>			
General government	\$ 1,340	\$ 1,988	\$ 1,909
Supplies and materials	6,473	1,550	2,201
Other services and charges	9,156	11,577	10,436
Repairs and maintenance	4,663	264	1,289
Capital expenditures	10,123	184,513	4,427
Principal retirement	13,541	-	-
Interest and fiscal charges	6,861	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total expenditures	<u>\$ 52,157</u>	<u>\$ 199,892</u>	<u>\$ 20,262</u>

**REVENUES**

**Bayou Blue Fire Protection District**

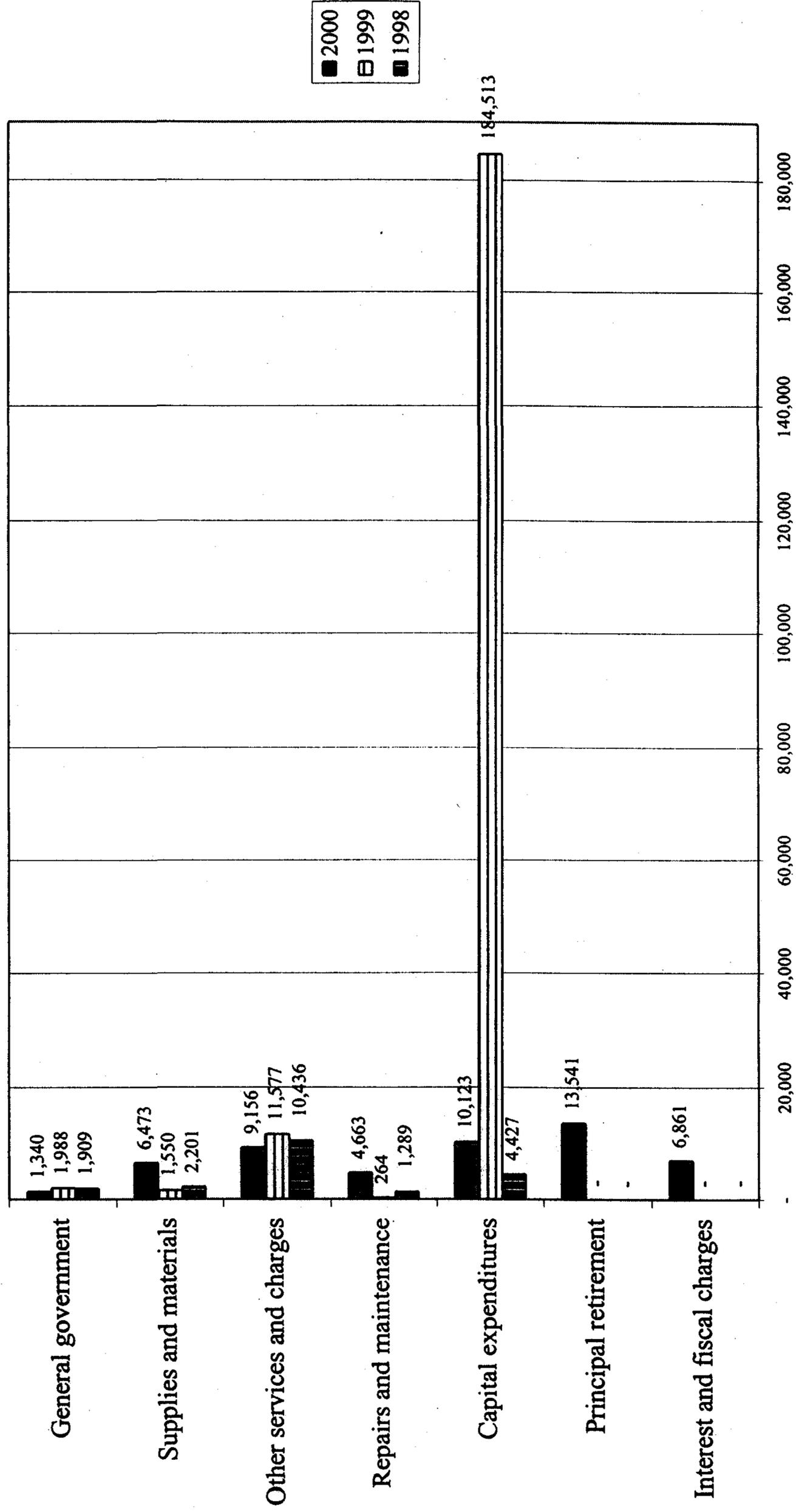
For the years ended December 31, 2000, 1999 and 1998



**EXPENDITURES**

**Bayou Blue Fire Protection District**

For the years ended December 31, 2000, 1999 and 1998



**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**



**Bourgeois Bennett**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL-  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners,  
Bayou Blue Fire Protection District,  
Houma, Louisiana.

We have audited the general-purpose financial statements of the Bayou Blue Fire Protection District (the District), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2000, and have issued our report thereon dated May 16, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the Board of Commissioners, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by any one other than these specified parties.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
May 16, 2001.

## SCHEDULE OF FINDINGS

### Bayou Blue Fire Protection District

For the year ended December 31, 2000

#### Section I Summary of Auditor's Results

##### a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Reportable condition(s) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

##### b) Federal Awards

Bayou Blue Fire Protection District did not receive federal awards during the year ended December 31, 2000.

#### Section II Financial Statement Findings

No financial statement findings were noted during the audit for the year ended December 31, 2000.

#### Section III Federal Award Findings and Questioned Costs

Not applicable.

**REPORTS BY MANAGEMENT**

## **SCHEDULE OF PRIOR YEAR FINDINGS**

### **Bayou Blue Fire Protection District**

For the year ended December 31, 2000

#### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

##### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 1999.  
No reportable conditions were reported during the audit for the year ended December 31, 1999.

##### **Compliance**

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1999.

#### **Section II Internal Control and Compliance Material to Federal Awards**

Bayou Blue Fire Protection District did not receive federal awards during the year ended December 31, 1999.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 1999.

# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

## **Bayou Blue Fire Protection District**

For the year ended December 31, 2000

### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

#### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 2000.  
No reportable conditions were reported during the audit for the year ended December 31, 2000.

#### **Compliance**

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 2000.

### **Section II Internal Control and Compliance Material to Federal Awards**

Bayou Blue Fire Protection District did not receive federal awards during the year ended December 31, 2000.

### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 2000.